

I, **Thomas A. Johnson**, hereby declare as follows:

1. I am over the age of 18. If called upon to testify in this matter, I could and would competently testify as to the facts set forth herein, except as to those matters stated to be based up information and belief.
2. On July 8, 2004, the United States Bankruptcy Court, District of Delaware entered a reserve order (“Reserve Order”), in the bankruptcy case of the IT Group, Inc. (Case No. 02-1-0118 (MFW)), that requires Alix Partners LLC, trustee of the IT Litigation Trust (“IT Trustee”) to reserve for the alleged priority and secured claims of the Accardi Appellants for unfunded contributions in the amount of \$3,146,427.83 plus interest (hereinafter “Schedule C-1 Reserve”).
3. On October 7, 2005 (D.I. 6332), the United States Bankruptcy Court entered an order in the bankruptcy case of the IT Group, Inc. (Case No. 02-10118 (MFW)) that permits the IT Trustee to release a reserve of approximately \$3,146,427.93 plus interest (the “Schedule C-1 Reserve”) that was being held for the alleged priority claims of the Accardi Appellants for unfunded contributions owing to the IT Deferred Compensation Plan. (“Reserve Modification Order”) Attached as Exhibit “1” is a true and correct copy of this order. The Reserve Modification Order grants a temporary stay of the order in its entirety for a period of ten (10) days, through and including Monday October 17, 2005.
4. On Tuesday October 11, 2005, the *Accardi Appellants* filed an emergency motion for stay pending appeal captioned: “Emergency Ex-Parte Request Of The Accardi Appellants And Rochelle Bookspan For Temporary Stay Of Order Releasing It Trustee From Reserve Order And Authorizing Distribution Of Schedule C-1 Reserve, And For Order Setting Briefing Schedule; Motion For Stay, Pending Appeal, Of Enforcement Of Orders Dismissing Adversary Proceedings, Of Order Releasing It Trustee From Reserve Order And Authorizing Distribution Of Schedule C-1 Reserve; Request In The Alternative For Temporary Stay Pending Filing Of Request For

Emergency Stay With United States Court Of Appeals For The Third Circuit" (the "Motion for Stay") (D.I. # 37)

5. In the Motion for Stay the *Accardi Appellants* requested as alternative relief a temporary stay of the Bankruptcy Court's Reserve Modification Order so that they would have time to prosecute their appeal without their priority claims being at risk of equitable mootness due to unilateral action by the IT Trustee in distributing the Schedule C-1 Reserve to thousands of creditors. The Motion for Stay and the 26 exhibits accompanying therewith are voluminous (336 pages long) and are incorporated herewith by reference.

6. On October 13, 2005, the District Court entered a "Memorandum Order" that denied the Motion for Stay ("Memorandum Order") (DI # 37). The District Court appears want to grant the *Accardi Appellants* temporary relief so that they can prosecute their appeal to the Third Circuit without their claims being equitably mooted by the IT Trustee. Attached as Exhibit "2" is a true and correct copy of this order.

I declare under penalty of perjury of the laws of the United States that the foregoing is true and correct. Executed on October 13, 2005, in Santa Barbara, California.

/s/ *Thomas A. Johnson*

Thomas A. Johnson